

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	Case No. Case No. 3:17-cv-197
Plaintiff,	)	
	)	Hon. Walter H. Rice
v.	)	
	)	
JEFFREY W. DAVIS, et al.	)	
	)	
Defendants.	)	
_____	)	

**JUDGMENT**

Judgment is hereby entered in favor of the Plaintiff United States of America and against Defendant Jeffrey W. Davis for income tax liabilities for 1997 and 1998 in the total amount of \$477,924.08 as of May 23, 2017, plus interest and other statutory additions accruing after May 23, 2017, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until paid.

Judgment is hereby entered in favor of the Plaintiff United States of America and against Defendant Laura K. Davis for income tax liabilities for 1997 and 1998 in the total amount of \$482,313.71 as of May 23, 2017, plus interest and other statutory additions accruing after May 23, 2017, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C § 1961(c), until paid.

Judgment is hereby entered in favor of the Plaintiff United States of America and against Defendants Jeffrey W. Davis and Laura K. Davis, jointly and severally, for income tax liabilities for 1999 in the total amount of \$114,171.67 as of May 23, 2017, plus interest and other statutory additions accruing after May 23, 2017, pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C § 1961(c), until paid.

The Court finds and judgment is hereby entered in favor of the Plaintiff United States of America and against Defendants Jeffrey W. Davis, Laura K. Davis, and Jeff Davis Insurance Agency, Inc. on Count IV of the Complaint, as follows:

1. Jeffrey W. Davis and Laura K. Davis jointly owned the Stone Mill Property.
2. The purported transfers of the real property located at 2936 Stone Mill Court, Beavercreek, Ohio 45434 (the “Stone Mill Property”) set out in paragraphs 13, 14, and 16 of the Complaint are void.
3. Jeffrey W. Davis owns the Woodman Drive Property.
4. The purported transfers of the real property located at 2208 Woodman Drive, Kettering, Ohio 45420, also known as 2208 Woodman Drive, Dayton, Ohio 45420 (the “Woodman Drive Property”) set out in paragraphs 20 and 21 of the Complaint are void.
5. The United States of America’s federal tax liens, described in paragraphs 72, 73, 74, 75, and 80 of the Complaint, attach to the Woodman Drive Property. The Stone Mill Property already has been sold pursuant to the terms of a settlement agreement entered into by the United States and Defendants Jeffrey W. Davis, Laura K. Davis, and Jeff Davis Insurance Agency, Inc. and filed under seal in this case.
6. The United States of America’s liens may be enforced against the Woodman Drive Property, and the Woodman Drive Property may be sold under 26 U.S.C § 7403, with the proceeds to be distributed in accordance with paragraphs 16 and 17, respectively, of the Stipulation and Agreed Order Regarding Lien Priority (Doc. No. 27).
7. The United States of America, Jeffrey W. Davis, Laura K. Davis, and Jeff Davis Insurance Agency, Inc., through their respective counsel, hereby stipulate and agree that the entry of judgment as stated above does not constitute any admission of any of the allegations in

the complaint, except as stated in (1) the Joint Motion for Entry of Judgment against Defendants Jeffrey W. Davis, Laura K. Davis, Jeff Davis Insurance Agency, Inc. and for a Superseding Order of Sale and Appointment of Receiver, (2) the Superseding Order of Sale and Appointment of Receiver, and (3) this Judgment.

8. Plaintiff United States of America and Defendants Jeffrey W. Davis, Laura K. Davis, and Jeff Davis Insurance Agency, Inc., shall bear their own costs and attorney's fees in this case.

Based on the record and for good cause shown, there is no just reason to delay the entry of a final judgment; therefore, this judgment is final under Rule 54(b) of the Federal Rules of Civil Procedure.

Date: October 19, 2020.

Walter H. Rice  
WALTER H. RICE  
UNITED STATES DISTRICT JUDGE